



माल एवं सेवाकर (जी.एस.टी.) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF GOODS & SERVICE TAX (GST)

एन-5, टाऊन सेंटर, सिडको, औरंगाबाद - 431003

N-5, TOWN CENTRE, CIDCO, AURANGABAD - 431003

फोन/PHONE: 0240-2484975 फैक्स/FAX : 0240-2483303

वेबसाइट/Website: <http://www.centralexciseaurangabad.gov.in> ई-मेल/E-Mail: cexauran@excise.nic.in

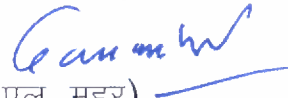
व्यापारी सूचना नं. 04 /2017

(अ.क्र. 04 / GST /2017 दिनांक 19.07.2017)

विषय:- केन्द्रीय माल एवं सेवाकर अधिनियम 2017 के तहत पंजीकरण एवं कम्पोजिशन के अलावा अन्य प्रावधानों से संबंधित उचित अधिकारी के संबंध में ।

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा जारी परिपत्र सं. 3/3/2017-GST दिनांक 05.07.2017 फा.सं 349/75/2017- GST के तहत जारी परिपत्र की प्रतिलिपी सूचना , मार्गदर्शन एवं कार्रवाई के लिए प्राप्त करे ।

सभी संबंधित संगठनों से अनुरोध है कि वे एस परिपत्र की जानकारी अपने सभी सदस्य निर्माताओं और व्यापारियों को दें ।


(सी. एल. महर)
आयुक्त

फा. सं. VGN(30)24/TC/2010
औरंगाबाद दिनांक 19/07/2017

प्रतिलिपि प्रेषित :- डाक सूची के अनुसार
:- उप/सहायक आयुक्त सभी मंडल प्रभारी तथा आय.सी.डी.
:- सभी अनुभाग प्रमुख मुख्यालय
:- मुख्य आयुक्त माल एवं सेवाकर (जी.एस.टी.) नागपूर ।

F. No. 349/75/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, Dated the 5th July, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)/ Director General of Systems

Madam/Sir,

**Subject: Proper officer relating to provisions other than Registration and Composition
under the Central Goods and Services Tax Act, 2017-Reg.**

In exercise of the powers conferred by clause (91) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with Section 20 of the Integrated Goods and Services Tax Act (13 of 2017) and subject to sub-section (2) of section 5 of the Central Goods and Services Tax Act, 2017, the Board, hereby assigns the officers mentioned in Column (2) of the Table below, the functions as the proper officers in relation to the various sections of the Central Goods and Services Tax Act, 2017 or the rules made thereunder given in the corresponding entry in Column (3) of the said Table:-

Table

S. No.	Designation of the officer	Functions under Section of the Central Goods and Services Tax Act, 2017 or the rules made thereunder
(1)	(2)	(3)
1.	Principal Commissioner/ Commissioner of Central Tax	i. Sub- section (7) of Section 67 ii. Proviso to Section 78
2.	Additional or Joint Commissioner of Central Tax	i. Sub- sections (1), (2), (5) and (9) of Section 67 ii. Sub-section (1) and (2) of Section 71 iii. Proviso to section 81 iv. Proviso to sub-section (6) of Section 129 v. Sub-rules (1),(2),(3) and (4) of Rule

		139
3.	Deputy or Assistant Commissioner of Central Tax	<ul style="list-style-type: none"> vi. Sub-rule (2) of Rule 140 i. Sub-sections (5), (6), (7) and (10) of Section 54 ii. Sub-sections (1), (2) and (3) of Section 60 iii. Section 63 iv. Sub-section (1) of Section 64 v. Sub-section (6) of Section 65 vi. Sub-sections (1), (2), (3), (5), (6), (7), (9), (10) of Section 74 vii. Sub-sections (2), (3), (6) and (8) of Section 76 viii. Sub-section (1) of Section 79 ix. Section 123 x. Section 127 xi. Sub-section (3) of Section 129 xii. Sub-sections (6) and (7) of Section 130 xiii. Sub-section (1) of Section 142 xiv. Sub-rule (2) of Rule 82 xv. Sub-rule (4) of Rule 86 xvi. Explanation to Rule 86 xvii. Sub-rule (11) of Rule 87 xviii. Explanation 2 to Rule 87 xix. Sub-rules (2) and (3) of Rule 90 xx. Sub-rules (2) and (3) of Rule 91 xxi. Sub-rules (1), (2), (3), (4) and (5) of Rule 92 xxii. Explanation to Rule 93 xxiii. Rule 94 xxiv. Sub-rule (6) of Rule 96 xxv. Sub-rule (2) of Rule 97 xxvi. Sub-rule (2), (3), (4), (5) and (7) of Rule 98 xxvii. Sub-rule (2) of Rule 100 xxviii. Sub-rules (2), (3), (4) and (5) of Rule 101 xxix. Rule 143 xxx. Sub-rules (1), (3), (4), (5), (6) and (7) of Rule 144 xxxi. Sub-rules (1) and (2) of Rule 145 xxxii. Rule 146 xxxiii. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10), (11), (12), (14) and (15) of Rule 147 xxxiv. Sub-rules (1), (2) and (3) of Rule 151 xxxv. Rule 152 xxxvi. Rule 153 xxxvii. Rule 155

		xxxviii. Rule 156
4.	Superintendent of Central Tax	<ul style="list-style-type: none"> i. Sub-section (6) of Section 35 ii. Sub-sections (1) and (3) of Section 61 iii. Sub-section (1) of Section 62 iv. Sub-section (7) of Section 65 v. Sub-section (6) of Section 66 vi. Sub-section (11) of Section 67 vii. Sub-section (1) of Section 70 viii. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of Section 73 ix. Sub-rule (6) of Rule 56 x. Sub-rules (1), (2) and (3) of Rule 99 xi. Sub-rule (1) of Rule 132 xii. Sub-rule (1), (2), (3) and (7) of Rule 142 xiii. Rule 150
5.	Inspector of Central Tax	<ul style="list-style-type: none"> i. Sub-section (3) of Section 68 ii. Sub-rule (17) of Rule 56 iii. Sub-rule (5) of Rule 58

2. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

3. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

-sd-
(Upender Gupta)
Commissioner (GST)